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October 12, 2000

**NEW JERSEY STATE BOARD
OF ACCOUNTANCY**

By: Marianne W. Greenwald
Deputy Attorney General
Tel. No. (973) 648-4738

STATE OF NEW JERSEY
DEPARTMENT OF LAW & PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF THE SUSPENSION	:	Administrative Action
OR REVOCATION OF THE LICENSE OF	:	
	:	
JEFFREY MORITZ, CPA	:	FINAL ORDER OF
	:	DISCIPLINE
TO PRACTICE ACCOUNTANCY IN THE	:	
STATE OF NEW JERSEY	:	
	:	

This matter was opened to the New Jersey State Board of Accountancy upon receipt of information which the Board has reviewed and on which the following preliminary findings of fact and conclusions of law are made;

FINDINGS OF FACT

1. Respondent is a certified public accountant in the State of New Jersey and has been a licensee at all times relevant hereto.

2. On December 4, 1997 respondent was the subject of an Order entered by the licensing authority in the State of Massachusetts. Specifically, respondent's license to practice accountancy in Massachusetts was revoked with no right to reapply for three years from the date of that Order. Further respondent was ordered to pay a fine of \$1,000 to the Massachusetts Board no later than January

31, 1998. Specifically, respondent was found to have accepted commissions as a result of a referral to a client, an investment when he was prohibited by Massachusetts securities law, and Massachusetts Accountancy Board statutes and regulations. (Order attached hereto and made a part of this Order).

3. A Provisional Order of Discipline was entered by the Board on June 14, 2000 and served upon respondent on June 17, 2000.

4. The Provisional Order was subject to finalization by the Board at 5:00 p.m. on the 30th business day following entry unless respondent requested a modification or dismissal of the stated Findings of Fact or Conclusions of Law by submitting a written request for modification or dismissal setting forth in writing any and all reasons why said findings and conclusions should be modified or dismissed and submitting any and all documents of any written evidence supporting respondent's request for consideration and reasons therefor.

5. Respondent failed to respond.

CONCLUSIONS OF LAW

1. The above disciplinary action provides grounds for the suspension of his license to practice accountancy in New Jersey pursuant to N.J.S.A.45:1-21(g), in that it is based on finding or admissions that would give rise to discipline in this State/the crime of which respondent was convicted is one of moral turpitude and adversely to the practice of accountancy.

ACCORDINGLY, IT IS THEREFORE ON THIS 8th DAY OF October, 2000,

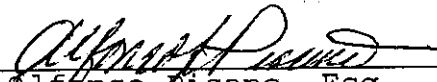
ORDERED THAT:

1. Respondent's license to practice accountancy in the State of New Jersey be and hereby is suspended until further order of the Board. Respondent shall have leave to seek reinsurance of his New Jersey license only after respondent's license to practice accountancy in Massachusetts is current, active and in good standing.

2. Prior to resuming active practice in New Jersey, respondent shall be required to appear before the Board (or a committee thereof) to demonstrate fitness to resume practice. Any practice in this State prior to formal reinstatement of license by the Board shall constitute grounds for a charge of unlicensed practice. In addition, the Board reserves the right to place restrictions on respondent's practice should his license be reinstated.

NEW JERSEY STATE BOARD OF ACCOUNTANCY

By:


Alfonso Pisano, Esq.
Board President